

REPORTING TO THE COURT WHEN YOU ARE GUARDIAN OF THE ESTATE

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REPORTING TO THE COURT WHEN YOU ARE GUARDIAN OF THE ESTATE

Being responsible for a person's financial estate should be carefully considered. As a guardian, you are assuming the responsibility to care for the financial estate of another person. You may have already been doing this for your friend or family member. However once you are appointed as guardian, your relationship changes from just personal to one that the Court will oversee and remain involved in. Sometimes by making decisions for the person in a guardianship, the person in a guardianship or his family members may be resentful of the fact that you now have special authority that they don't have.

Guardians must do everything they can to make plans for the person in a guardianship in the **least restrictive manner**. Guardians must take into account the wishes of the person in a guardianship. To the guardian's best ability they must always make sure that the person in a guardianship is able to live in ways that offer the greatest amount of freedom considering the person in a guardianship's circumstances. The Guardian must ask the person in a guardianship what he/she would like and try to keep them involved in the decision making as much as possible.

BEFORE ACCEPTING THE POSITION

1. Ask for and review the redacted Guardian ad Litem Report by the Guardian ad Litem
 - a. Read it
 - b. Determine the circumstances of the person in a guardianship
 - c. Determine if you have the skills and time to handle the financial estate of the person in a guardianship
 - d. This report should give you basic information such as:
 - i. Discussion of Assets & Liabilities
 - ii. Descriptions of Income and Costs
 - iii. Wishes of the incapacitated person
2. Ask for and read the Proposed Court Order (Appendix B)
 - a. Review and understand the Proposed Court Order (preferably with an attorney)
 - b. Bonded/not bonded; blocked/unblocked accounts. Is a bond required?
 - c. Are you being appointed as full or limited Guardian; do you know what the limits or duties are?
 - d. Do you have the Power to sell house, car, or collection?
 - e. Do you have the Power to make investments?
 - f. Will you be paid?
3. Complete the Guardianship Training Program

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AFTER ACCEPTING THE POSITION

1. Come prepared to Court
 - a. If no Bond required:
 - i. Guardian Oath
 - ii. Letters of Guardianship (See Appendix A)
 - iii. Take to the Clerk of the Court to get “filed” and “Certified” copies.
 - b. If a bond is required:
 - i. Fill out a bond application
 - ii. Once appointed then obtain a “filed” or “Certified” copy of the Court Order for the bond company
 - iii. Take the bond letter of acceptance (the Bond may require a signature of a judge), the Guardian Oath and the Letters of Guardianship to Clerk of Court
 - c. If the guardianship is a Medicaid case
 - i. Fax or deliver a copy of the Court Order and your Letters of Guardianship to your local Department of Social & Health Services.
 - ii.
2. Set up a portable legal file
 - a. Letter of Guardianship
 - b. Court Order Appointing Guardian
 - c. Contact/Information Sheet
 - i. Social Security Number
 - ii. Birth date
 - iii. Family/friends contact information
 - iv. Medical card, Doctor and other medical numbers
 - v. POLST
 - vi. Bank information

FIRST 90 DAYS

The first 90 days of the guardianship are the most hectic. You need to do the following, if not more:

1. Visit your person in a guardianship.
2. Visit your person in a guardianship’s home. Look for bills, tax returns, inventory information.
3. Look for a Will, Living Will, Health Care Proxy or any other contract created by the person in a guardianship and Military discharge paperwork.
4. Make a plan on how to pay for the Person in a guardianship’s care.
5. Establish a “Guardianship” checking account. Change bank accounts; however be aware of beneficiary designations. Talk to your attorney about beneficiary designations.
6. Identify sources of Income

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7. Identify the person in a guardianship's eligibility for public benefits
8. Verify or arrange for prepaid burial expenses
9. Determine if you need to be appointed Representative Payee for Social Security or Rail Road Retirement or Pensions
10. Search for unclaimed property
11. Search for safe deposit boxes
12. Search for insurance policies and cancel unnecessary ones
13. Search for Investments
14. Locate real property: homes, land, vehicles, boats, guns
15. File tax returns
16. Verify real estate taxes are paid
17. Find credit cards
18. Pay bills and outstanding debt
19. Change of address for some, if not all, the mail
20. Begin an Inventory, marshal the assets and protect the assets. (You may have to ask for them back from other family members or friends.)
21. Determine if the person in a guardianship owns any assets that are in the protection of others. If so, request the person possessing the asset to return the asset.
22. All of this keeping in mind that the person in a guardianship has his or her rights and you must honor them and should keep them involved as much as possible in the decision making.

Tip: Appendix C is an Information/Inventory Worksheet that may prove useful in gathering information during the first 90 days.

Tip: Use a notebook to document your beginning inventory. This notebook should include the description, value and location of each item listed on the inventory. For example, if the home is valued at \$350,000, there should be an address of the home, picture of the home, and a copy of the appraisal or market value comparison. (Some Courts only require the tax value for reporting.) Investments as of the date of appointment would be an investment statement or print off from the investment company as of that date. Document how the value was set. See Appendix D Inventory Index.

Tip: Carry a camera. If nothing else get a picture of the item, who has possession of it and its location.

FOUR COMMON STEPS YOU MUST DO:

1. Set up a filing system:

Keeping accounting records for a guardianship is a large responsibility. Depending in which jurisdiction you are in, you will have to produce copies of bills and checks for an audit or copies for your Court reporting. It is important to set up a filing system immediately and be diligent in keeping records. The best one is one that works for you.

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2. Set up an accounting system:

In your first annual report you will have to give an accounting of what income was received and how the money was spent. If you become the Social Security Representative Payee, you will have to report on the use of the funds. If you are a guardian for a Person in a guardianship on Medicaid, you will have to report annually how the person in a guardianship's income was spent to maintain the person in a guardianship's eligibility for Medicaid. Use a check register or QuickBooks (or similar program) to maintain your accounting records. Balance each bank account monthly and attach to the bank statement a "detailed" reconciliation. The ease of using an accounting program is worth the cost. You may wish to hire out the accounting for the guardianship depending on the depth of the accounting.

3. Activity Log or Time Log

You may be performing the duties of guardianship for no pay. Or you may be paid from DSHS, the minimum state amount of \$175 per month. Or you may be being paid from the person in a guardianship's assets. It does not matter. You must maintain some type of record that documents your activities and the time spent. Such record serves as proof that you are fulfilling your duties as the guardian. This activity log or time log should be kept up continuously. It should detail the date, activity description, and time spent at a minimum. See Appendix E Activity/Time Log.

4. Document

Document, document, and document. Guardianship must be transparent, with no self-serving activities. You must be able to report to the Court and person in a guardianship's family what you have done. Being responsible for another's financial assets adds additional steps that should be observed to protect the assets, how the guardian is perceived. Sloppy records equals sloppy guardian.

GUARDIANSHIP REPORTS

Guardians must report to the court, in a court approved form, all information about the guardianship. You must report how you are taking care of the person in a guardianship's affairs, your plans for the person in a guardianship, how much money the person in a guardianship has and how it was spent, and any other information that might prove valuable to the court.

The Initial Report or 90 Day Report

Inventory Report

The first accounting the guardian must do is to report to the court within 90 days of appointment, the Inventory of items that comes to the possession or knowledge of the guardian. This "snap shot" establishes the items that the guardian is responsible for. At the same time, a statement of all encumbrances, liens, and secured charges should be compiled. This document set the stage of the guardian's responsibility and the starting point of the accounting for the first year.

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If you are financially able and are using an attorney, he or she will have the appropriate report produced for your review and for the court filing. Appendix F is an example of a 90 day report using the Superior Court of Spokane Guardianship Forms.

Standby Guardian

Within this 90 day period from the date of appointment, a standby guardian must be designated. A written notice to the Court must comply with the requirements of RCW 11.88.125. This requirement may be filled at the time of appointment or at the 90 day report period with the Inventory. The purpose of a standby guardian is to have continuous support for your person in a guardianship if you will be unavailable for a period of time such death, illness or vacation. Prior to a planned absence the guardian should file a petition and give notice to all interested parties of the standby guardian assuming all or limited duties while the guardian is absence. A standby guardian shall have the authority to provide timely, informed consent to necessary medical procedure, as authorized in RCW 11.92.043, if the guardian cannot be located within four hours after the need for such consent arises. Appendix J Designation of Standby Guardian

The Annual Report

This report or “Annual Accounting” covers the period from your date of appointment. This report may vary from one to three years depending on the assets the Person in a guardianship possesses and the Judge. You have ninety days after the end of the guardianship fiscal year to report a detailed accounting of all income received and all expenses paid. For example, if appointed May 17, 2016, the fiscal year will end May 16, 2017. Begin with the beginning Inventory, you must explain all changes and account for your ending Inventory. It provides the mechanism for requesting reimbursement for out-of-pocket expenses you have had while taking care of the person in a guardianship’s affairs. It also provides the means to a request for your compensation, if required. See Appendix G for a detailed worksheet that may be used to produce the Annual Report.

The benefits of the Annual Accounting are:

1. Limits Guardian’s liability by limiting the time during which a legal challenge may be brought
2. Great time to request guidance from the Court on issues
3. Obtains approval on your actions

If your attorney explained to you how to do the accounting necessary for the Court report and you understood it, congratulations. However, if you did not keep good records and did not keep a minimum of a check register, then congratulations you are like hundreds of guardians. You have options: 1. Give it all to the attorney to recap; 2. Hire an accountant who is familiar with guardianship/trust accounting to recap; 3. Hire a family member, friend or yourself to recap.

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TIP:

Accounting for a guardianship asset does not follow the generally accepted accounting principals. Income is shown as 100% of what you receive plus grossed up for any expenses netted out. For example: You sold the house. (You had people bid on it, gave the judge all offers, judge selected or approved your recommendation, you advertised for the required amount of time, no one offered 10% more of the judge's selection and the house closed.) The house sold for \$300,000, expenses to sell were \$25,000 and the house was valued at \$278,000 on the Inventory.

Your entries would be:

Debit: Cash/Checking	\$275,000	Expense
Debit: Cost of House Sale	\$ 25,000	Expense
Credit: House Sale	(\$300,000)	Income

Then to remove the House from your Inventory:

Debit: Adjustment: House	\$278,000	Adjustment
Credit: House	\$278,000	Asset (amount valued)

TIP:

Investments - use market adjustments.

OTHER REPORTS

A word about reports: use the appropriate form for your county. These forms will vary on looks and still maintain the same basic information necessary for the Court reporting. If your county does not have required forms, then use ones provided by the Washington Administrative Office of the Courts. Many attorneys over the years have developed their own forms that are acceptable in their jurisdiction.

The basic forms are:

1. Guardian's Report and Accounting
2. Petition for Approval of Budget and Disbursements
3. Order Approving Guardian's Report, Accounting, Personal Care Plan and Budget
4. Order Approving Budget and Disbursements

There are other reports required of a guardian. Within 30 days of the occurrence, the Court should be notified of a change of address or a change in circumstances of the person in a guardianship. A change in circumstances could be a major change in assets, either increase or decrease. Depending on what the original or amended Court Orders state about selling assets of the Estate, you may need to ask the Court for Instructions or

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permission to sell a house, car, or tangible personal property of the person in a guardianship.

The Guardian should be aware whether a planned action has been approved by the Court, either in the original order or an order on petition for instructions. Does the guardian have permission to sell the car, boat, or any other large item? Having a close relationship with your attorney to help guide you through some of the situations you will encounter is priceless.

Remember the guardian has a fiduciary duty to the person in a guardianship to protect the person in a guardianship's assets. To act and use the assets for the benefit of the person in a guardianship, while keeping in mind the best interest of the person in a guardianship. Discuss your plans with your attorney before you act. If a guardian has any doubt as to whether he/she can act, then ask for instruction. For example: If the order is silent on you being able to relocate your person in a guardianship, you cannot move the person in a guardianship until the Court gives you permission to do so.

SOME SITUATIONS TO SEEK COURT AUTHORITY ARE:

1. Recovering property belonging to the person in a guardianship
2. Seeking Court authority for payment of fees to the Guardian, Guardian's attorney or other professionals who perform services for the benefit of the guardianship
3. Seeking court authority to gift, sell, lease, mortgage, or grant an easement, license or similar interest in any of the real property of the Person in a guardianship
4. Seeking court authority to gift, sell, donate or dispose of personal property of the person in a guardianship
5. Seeking court authority to make any major changes in the form of the person in a guardianship's assets
6. Seeking court authority to compromise claim against or debt of the guardianship estate
7. Seeking court authority to perform other actions that are not listed or described in the original order appointing the guardian
8. Seeking court authority to move the person in a guardianship to a different county within Washington, or to another state (as long as the person in a guardianship agrees to the move)
9. Seeking court authority to file a petition for dissolution of marriage or register domestic partnership of the person in a guardianship
10. Selling of the house – consistent with RCW 11.90.090-125 and the process of doing so

CLOSING THE GUARDIANSHIP AND FINAL REPORTS

If a change in guardians needs to occur or when the person in a guardianship dies, the guardianship may need to be closed (when person in a guardianship dies) or a resigning

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guardian needs to file an accounting and seek its approval. Within 90 days, the Guardian must file a final report and/or accounting with the Court. Then, the Guardian must transfer the remaining assets to the appropriate new guardian or personal representative of the Estate within 30 days. Notice should be sent to the various parties concerning this action. After the report is approved by the Court, the Guardian is discharged and if a bond is in place, the bond will be exonerated.

Forms are:

1. Notice of Guardian's Intent to Resign and Petition to Appoint Successor Guardian
2. Notice of Death of Incapacitated Person
3. Petition for Order Approving Guardian's Activities and Final Report
4. Order Approving Guardian's Final Report
5. Petition for Order Closing Guardianship and Discharging Guardian
6. Order Closing Guardianship, Discharging Guardian and Exonerating Bond
7. Declaration of Service

WHERE TO FIND FORMS AND ATTCHMENTS TO REPORTS.

First check with the county you are in. It is easy to do a search such as "King County Guardianship Forms". If your county does not post them, then use the Washington Courts Forms found at: www.courts.wa.gov/forms/. Often your attorney will have forms they have developed that are acceptable by the Court.

I do encourage the use of an experienced attorney with guardianships. That second pair of eyes reviewing your reporting, the knowledge of what and when something is due, and what the Court expects to be attached, will save you many hours of headache. Discuss with the guardianship attorney what will be needed for the reporting. Will you need to attach copies of checks and bills? Will your work be audited? Do they want copies of all the bank statements or just the fiscal year end one? You can save time by knowing what is needed at the time of reporting.

HELPFUL TIP

As the Guardian of the Estate you should make yourself familiar with the RCW's that you are required to follow. (apps.leg.wa.gov/RCW/default.aspx?cite=11.88). Reading the RCWs will help guide you through the process of guardianship. They explain your duties and what you can and can't do. In addition to the RCWs and your attorney, ask questions of Certified Professional Guardians and other Lay Guardians. Form a support group or join an existing organization. Go to seminars. The more you learn and interact with others, the easier your job will be as the Guardian of the Estate.

OATH OF GUARDIAN
LETTERS OF GUARDIANSHIP

**Superior Court of Washington
County of**

In the Guardianship of:

Jane Doe, Incapacitated Person

No. 03-4-00150-10

**Oath of Guardian
RCW 11.88.100
(OA)**

Being first duty sworn upon oath, I Susanne Altman solemnly swear that:

1. I have been appointed:
 Full Limited Guardian of the Person and
 Full Limited Guardian of the Estate of Jane Doe (the Incapacitated Person).
2. I shall faithfully perform all the duties of my trust as Guardian according to law. I understand that the basic duties of a Guardian are described in Chapters 11.88 and 11.92 of the Revised Code of Washington (RCW).

I certify (or declare) under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signed at (city) Wenatchee, (state) WA on (date) January 15, 2014.

Signature of Guardian

Susanne Altman
Print Name of Guardian WSBA CPG#

Address

City, State, Zip Code

*Telephone/Fax Number

Email Address

If you do not want your personal phone number on this public form, you may list your telephone number on a separate form which may be available to parties and the court, as well as its staff and volunteers, but will not be made available to the public. Use Form WPF GDN 03.0100, Guardianship Confidential Information form (Telephone Numbers), for this purpose.

OATH OF GUARDIAN
LETTERS OF GUARDIANSHIP

Superior Court of Washington
County of _____

In the Guardianship of:

Jane Doe,
Incapacitated Person

No. 03-4-00150-10
Letters of Guardianship
(LTRGDN)

Letters expire on (date): April 15, 2015

These Letters of Guardianship provide official verification of the following:

On (date) January 15, 2014, the Court appointed (name) Susanne Altman to serve as:

Table with 3 columns: Guardian of the Person, Full, Limited. Row 1: [] Guardian of the Person, [] Full, [] Limited. Row 2: [X] Guardian of the Estate, [X] Full, [] Limited

for (name) Jane Doe, an incapacitated person.

The Guardian has fulfilled all legal requirements to serve, including, but not limited to: taking and filing the oath; filing the bond consistent with the court's order; filing any blocked account agreement consistent with the court's order; and appointing a resident agent for a nonresident guardian.

The Court, having found the Guardian duly qualified, now makes it known the appointed Guardian is authorized as the Guardian for the incapacitated person.

The next filing and reporting deadline in this matter is on (date) April 15, 2015.

These Letters expire and are no longer valid on the date in the caption.

These Letters can only be renewed by a new court order. If the court grants an extension, new Letters will be issued.

Witness the Honorable _____ of Superior Court, and the seal of the Court affixed on (date) _____.

_____, Clerk of _____ County Superior Court

By: _____, Deputy Clerk

State of Washington)
)ss.
County of _____)

I, _____, Clerk of the Superior Court of _____ County, Washington State, certify that this document represents true and correct Letters of Guardianship in the above entitled case, entered on (date) _____.

These Letters remain in full force and effect until the date the Letters expire, as provided above. The seal of the Superior Court has been affixed and witnessed by my hand on (date) _____.

_____, Clerk of _____ County Superior Court

By: _____, Deputy Clerk

**Superior Court of Washington
County of**

In the Guardianship of:

_____,
Incapacitated Person

No.

Order Appointing

- Limited Guardian of Person(ORAPLGP)
- Full Guardian of Person(ORAPGDP) and/or
- Limited Guardian of Estate (ORAPLGE)
- Full Guardian of Estate (ORAPGDE)
- Full Guardian of Person and Estate (ORAPGD)
- Guardianship Summary (GDSM)
- Clerk's Action Required, Para 3.3

Guardianship Summary

Date guardian appointed: _____

Due date for inventory (no later than 3 months from appointment): _____

Due date for care plan (no later than 3 months from appointment): _____

The clerk shall notify the auditor of loss of voting rights: Yes No

Due date for report and accounting: _____

Date of next review: _____

Letters expire on: _____

Bond amount: \$ _____

Restricted account agreements required: yes No

Due date for receipt(s) of funds in blocked account(s): _____

- Certified professional guardian (CPG) Public professional guardian (PUG)
- Lay (family) guardian (LGD) Training completed Training required

	<u>Incapacitated Person(IP)</u>	<u>Guardian of:</u> <input type="checkbox"/> Estate <input type="checkbox"/> Person
Name		
Address		
Phone*		
Facsimile		
	<u>Guardian of:</u> <input type="checkbox"/> Estate <input type="checkbox"/> Person	Standby Guardian
Name		
Address		
Phone*		
Facsimile		

	<u>Standby Guardian</u>	<u>Interested Parties</u>
Name		
Address		
Phone*		
Relation to IP		
	<u>Interested Parties</u>	<u>Interested Parties</u>
Name		
Address		
Phone*		
Relation to IP		

This matter came on regularly for hearing on a petition for appointment of guardian or limited guardian of _____, the alleged incapacitated person.

- The alleged incapacitated person was present in court;
- The hearing was conducted outside of the courtroom at the location of the alleged incapacitated person;
- The alleged incapacitated person’s presence was waived for good cause shown other than mere inconvenience, as set forth in the file and reports in this matter;

The guardian ad litem was present. The following other persons were also present at the hearing:

_____.

The court considered the written report of the guardian ad litem and the medical/psychological/ARNP report, the testimony of witnesses, remarks of counsel, and the documents filed herein. Based on the above, the court makes the following:

I. Findings of Fact

1.1 Notices

All notices required by law have been given and proof of service as required by statute is on file. Notice, if required, was provided to the Regional Administrator of DSHS pursuant

to RCW 11.92.150, but DSHS neither appeared at this hearing nor responded to the petition.

1.2 Jurisdiction

The jurisdictional facts set forth in the petition are true and correct, and the court has jurisdiction over the person and/or estate of the alleged incapacitated person.

1.3 Guardian ad Litem

The guardian ad litem appointed by the court has filed a report with the court. The report is complete and complies with all requirements of RCW 11.88.090.

1.4 Alternative arrangements made by the alleged incapacitated person

- The alleged incapacitated person did not make alternative arrangements for assistance, such as a power of attorney, prior to become incapacitated.
- The alleged incapacitated person made alternative arrangements for assistance, but such arrangements are inadequate in the following respects:

- (Name) _____ has been acting in a fiduciary capacity for the alleged incapacitated person and should **not** continue to do so for the following reasons:

1.5 Capacity

The alleged incapacitated person, _____, is:

- incapable of managing his or her personal affairs.
- incapable of managing his or her financial affairs.
- The alleged incapacitated person is in need of a full guardianship over the
 - person estate.

- The alleged incapacitated person is capable of managing some personal and/or financial affairs, but is in need of the protection and assistance of a limited guardian of the
 - person estate in the following areas:

1.6 Guardian

The proposed guardian is qualified to act as guardian of the person and/or estate of the incapacitated person. Proposed guardian's address, phone numbers and email address are as follows:

Address: _____
 Phone No(s): Business _____ Personal _____
 Email: _____.

1.7 Guardian ad litem fees and costs

- The guardian ad litem was appointed at county expense estate expense and shall submit a motion for payment of fees and costs pursuant to the local rules.
- The guardian ad litem has requested a fee of \$_____ for services rendered and reimbursement of \$_____ for costs incurred while acting as guardian ad litem. Fees in the amount of \$_____ and costs in the amount of \$_____ are reasonable and should be paid as follows:

- \$_____ by the guardian from the guardianship estate and/or
- \$_____ by _____ for the following reason(s):

1.8 Bond

The assets of the alleged incapacitated person:

- are unknown, and Bond shall be reviewed at review of inventory.
- total less than three thousand dollars (\$3,000) and no bond is required.
- exceed three thousand dollars (\$3,000), and a bond is required.
- exceed three thousand dollars (\$3,000) and should be placed in a blocked account with an insured financial institution or bonded, unless the guardian is a bank or trust company.
- are to be held by a nonprofit corporation authorized to act as Guardian, and the Court waives any bond requirement.

1.9 Right to Vote

The alleged incapacitated person is is not capable of exercising the right to vote.

II. Conclusions of Law

Based upon the above findings and fact, the court makes the following conclusions of law:

2.1. Incapacitated Person

(Name) _____ is an incapacitated person within the meaning of RCW Chapter 11.88, and a:
 Full Limited guardian of the person, and/or
 Full Limited guardian of the estate
should be appointed.

2.2 Guardian

(Name) _____ is a fit and proper person as required by RCW 11.88.020 to be appointed as a guardian.

2.3 Powers and limitations of the guardian

The powers and limitations of the guardian should be as follows:

- All of the powers of a guardian pursuant to the provisions of RCW 11.88 et. seq. and RCW 11.92 et seq. that are not expressly limited.
- Other:

_____.

The guardian does not have power to consent to sterilization on behalf of the incapacitated person.

2.4 Limitations and restrictions placed on the incapacitated person

The limitations and restrictions placed on the incapacitated person as follows:

- The following rights are revoked:
 - To vote or hold an elected office.
 - To marry, divorce, or enter into or end a state registered domestic partnership.
 - To make or revoke a will.
 - To enter into a contract.

- To appoint someone to act on his or her behalf.
- To sue and be sued other than through a guardian.
- To possess a license to drive.
- To buy, sell, own, mortgage, or lease property.
- To consent to or refuse medical treatment.
- To decide who shall provide care and assistance.
- To make decisions regarding social aspects of his or her life.

Other limitations and restrictions:

III. Order

The court orders:

3.1 Prior Power of Attorney

Any power of attorney of any kind previously executed by the incapacitated person:

- is not canceled.
- is canceled in its entirety.
- is canceled in its entirety except for those provisions pertaining to health care.

3.2 Appointment of guardian

(Name) _____ is appointed as:

- Full Limited Guardian of the Person and/or
- Full Limited Guardian of the Estate of

_____.

and the powers and limitations of the Guardian and the limitation and restrictions placed on the Incapacitated Person shall be as set forth in paragraphs 2.3 and 2.4 of the Conclusions of Law.

3.3 Letters of guardianship

The clerk of the court shall issue letters of guardianship valid until (date) _____ to (name of guardian) _____ upon the filing of an oath, any bond required in paragraph 3.4, and form GDN 04.0300, Designation of and Consent by In-State (Resident) Agent, if the guardian or limited guardian resides outside the state.

3.4 Lay guardian training

- Does not apply. The guardian is a certified professional guardian or financial institution.
- The petitioner submitted evidence that the guardian successfully completed lay guardian training.
- The guardian must complete and file proof of completion of lay guardian training or obtain an order waiving training by (date) _____, (no more than 90 days after today's date).

3.5 Guardianship bond and security

- Guardianship bond is set in the amount of \$_____.
- Bond is waived.
- Bond shall be reviewed at review of inventory.
- The guardian shall have access to all accounts.

The following accounts are blocked, and no funds may be withdrawn without court order:

_____.

- All other accounts shall be blocked and the guardian shall file a receipt of funds into blocked account, form WPF GDN 04.0600, with the Court no later than 30 days from the date of this order: _____.

If bond is waived, the guardian is required to report to the court if the total assets of the incapacitated person reaches or exceeds three thousand dollars (\$3,000). Pursuant to RCW 11.88.100, the guardian of the estate shall file a yearly statement showing the monthly income of the incapacitated person if said monthly income, excluding moneys from state or federal benefits, is over the sum of five hundred dollars (\$500) per month for any three consecutive months.

3.6 Report of substantial change in income or assets

Within 30 days of any substantial change in the estate's income or assets, the guardian of the estate shall report to the court and schedule a hearing. The purpose of the hearing will be for the court to consider changing the bond or making other provision in accordance with RCW 11.88.100.

3.7 Inventory

Within three months of appointment, the guardian of the estate shall file a verified inventory of all the property of the incapacitated person, which has come into the guardian's possession or knowledge. The inventory shall include a statement of all encumbrances, liens, and other secured charges on any item. A review hearing upon filing of the inventory is required is not required.

3.8 Disbursements

On or before the date the inventory is due, the guardian of the estate shall also apply to the court for an order authorizing disbursements on behalf of the incapacitated person as required by RCW 11.92.040.

3.9 Personal care plan

Within three (3) months after appointment, the guardian of the person shall complete and file a personal care plan that shall comply with the requirements of RCW 11.92.043(1). A review hearing upon filing of the personal care plan is required is not required.

3.10 Status of incapacitated person

Unless otherwise ordered, the guardian of the person shall file an annual report on the status of the incapacitated person that shall comply with the requirements of RCW 11.92.043(2).

3.11 Substantial change in condition or residence

The guardian of the person shall report to the court within thirty (30) days any substantial change in the incapacitated person’s condition, or any change in residence of the incapacitated person.

3.12 Designation of standby guardian

Within 90 days from the date of appointment, the guardian shall file a written notice designating a standby guardian or standby limited guardian. The notice shall comply with the requirements of RCW 11.88.125.

3.13 Authority for investment and expenditure

The authority of the guardian of the estate for investment and expenditure of the incapacitated person’s estate is as follows:

All of the powers of a guardian of estate pursuant to the provisions of RCW 11.92 that are not expressly limited by.

Other:

3.14 Duration of guardianship

This guardianship shall continue in effect:

- Until it is terminated pursuant to RCW 11.88.140;
- Until further order of the court. The necessity for the guardianship to continue shall be periodically reviewed;
- Until the incapacitated person, who is a minor, turns 18 years old; **or**
- Other: _____

3.15 Discharge/retention of guardian ad litem

- The guardian ad litem is discharged; **or**
- The guardian ad litem shall continue performing further duties or obligations as follows:

_____.

3.16 Notice of right to receive pleadings

The following persons are in the categories of persons described in RCW 11.88.090(5)(d). Within 90 days from the date of appointment, the guardian shall, in writing, notify them of their right to file with the court and serve upon the guardian, or the guardian’s attorney, a request to receive copies of pleadings filed by the guardian with respect to the guardianship:

Name: _____

Address: _____

Name: _____

Address: _____

3.17 Guardian Fees

DSHS cases: The guardian is allowed such fees and costs as permitted by the Washington Administrative Code in the amount of \$175.00 per month as a deduction from the incapacitated person’s participation in the DSHS cost of care. Such fees are subject to court review and approval. This deduction is approved for the initial 12 month reporting period and 90 days thereafter, from the date of this order to _____. The guardian may petition for fees in excess of the above amount only on notice to the appropriate DSHS Regional Administrator per WAC 388.79; **or**

Non-DSHS cases: The guardian shall petition the court for approval of fees. The guardian may advance himself/herself \$_____ per month, subject to court review and approval.

3.18 Guardian ad litem fee

Fees and costs are approved as reasonable; **or**
 The guardian ad litem fees and costs are approved as reasonable in the total amount of \$_____. They shall be paid from the guardianship estate assets, the county, other source(s) as follows:

_____.

3.19 Legal Fees

The legal fees and costs of _____ are approved as reasonable in the amount of \$_____, and shall be paid from the:

guardianship estate assets **or**
 Other source(s) as follows: _____
_____.

3.20 Guardian’s account or report

The guardian’s account or report shall cover the:

- 12 (twelve)-month
- 24 (twenty-four)-month
- 36 (thirty-six)-month

period following the appointment. The guardian must file his or her account or report by _____ (date, which is within 90 days of the end of the reporting period) and shall comply with the requirements of RCW 11.92.040(2) and RCW 11.92.043(2).

The court must review the account or report within 120 days of the end of the reporting period.

- A review hearing is set for (date) _____.
- The guardian must set a review hearing date on or before (date) _____ [within 120 days of the end of the reporting period.]
- The court will review the account or report on or before (date) _____ [within 120 days of the end of the reporting period.], without a hearing. The court may set a review hearing at a later date.

3.21 Other

Dated _____.

Judge/Court Commissioner

Presented by:

Signature of Petitioner/Attorney

Printed Name of Petitioner/Attorney,
WSBA/CPG #

Address

City, State Zip Code

*Telephone/Fax Number

Email Address

***If you do not want your personal phone number on this public form, you may list your telephone number on a separate form which may be available to parties and the court, as well as its staff and volunteers, but will not be made available to the public. Use Form WPF GDN 03.0100, guardianship confidential information form (telephone numbers), for this purpose. GR 22(b)(6).**

PERSONAL INFORMATION

Name: _____
Date of Birth _____
Social Security Number _____
Single Married Divorced on _____

Address (Home): _____

Facility Address: _____

Phone Number: _____

Spouse's Name: _____

Date of Birth _____

Social Security Number _____

Address: _____

Phone Number: _____ e-mail: _____

Children: _____

Name: _____

Address: _____

Phone Number: _____ e-mail: _____

Children: _____

Name: _____

Address: _____

Phone Number: _____ e-mail: _____

Friends/Relatives _____ Relation: _____

Name: _____

Address: _____

Phone Number: _____ e-mail: _____

Friends/Relatives _____ Relation: _____

Name: _____

Address: _____

Phone Number: _____ e-mail: _____

Appendix C

Information / Inventory Worksheet

Attorney Name: _____
Address: _____
Phone Number: _____

Primary Doctor: _____
Address: _____
Phone Number: _____

Citizen of: _____
If Naturalized: _____

Veteran: _____
War: _____
Dates of service: _____
Branch and Rank: _____
Serial number: _____
Discharge papers: _____

Sizes:		Preferences:
Shirt	_____	_____
Pants	_____	_____
Shoes	_____	_____

ASSETS

	Yes	No	Information:	Value
Home:	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Address:	_____			

How valued	_____			
Mortgage:	_____			
Loan #	_____			_____
2nd Home:	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Address:	_____			

How valued	_____			
Mortgage:	_____			
Loan #	_____			_____
Time Shares:	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____

How valued	_____			
Contract#	_____			_____
Vehicles/Boats/Trailer:	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____
Type/YR	_____			
Lice #	_____			
VIN	_____			
Description	_____			
How valued	_____			
Loan #	_____			_____
Type/YR	_____			_____
Lice #	_____			
VIN	_____			
Description	_____			
How valued	_____			
Loan #	_____			_____

FINANCIAL ASSETS (Balance as of appointment date of guardianship)

BANKING:	Value
Bank: _____	_____
Address & Phone #: _____	_____

Checking # _____	_____
How valued: _____	
Ownership: _____	
Savings # _____	_____
How valued: _____	
Ownership: _____	

How valued: _____	_____
Ownership: _____	

Safe Deposit Box: _____	_____

INVESTMENTS & RETIREMENT ACCOUNTS:

INVESTMENTS:	Value
Institution Name: _____	_____
Address & Phone #: _____	_____
Name of Advisor: _____	_____
Account # _____	_____
How valued: _____	
Ownership: _____	
Type: _____	
Account # _____	_____
How valued: _____	
Ownership: _____	
Type: _____	
Account # _____	_____
How valued: _____	
Ownership: _____	
Type: _____	

Appendix C

Information / Inventory Worksheet

PENSION:

Address & Phone #: _____

Account # _____
How valued: _____
Ownership: _____
Type: _____

Account # _____
How valued: _____
Ownership: _____
Type: _____

CREDIT CARDS:

Company: _____
Number: _____
Contact info: _____

Company: _____
Number: _____
Contact info: _____

INSURANCE:

Company: _____ Policy #: _____
Type: _____
Contact Info: _____
Loan Amount: _____

Company: _____ Policy #: _____
Type: _____
Contact Info: _____
Loan Amount: _____

Company: _____ Policy #: _____
Type: _____
Contact Info: _____
Loan Amount: _____

Company: _____ Policy #: _____
Type: _____
Contact Info: _____
Loan Amount: _____

INVENTORY INDEX**SECTION:**

- 1 Cash/ Checking/ Savings
- 2 Investments
- 3 Other Investments (Bonds not held in Investment Co.)
- 4 Home
- 5 Rental Home
- 6 Farm Property
- 7 Vehicles, Boats, Trailers
- 8 Firearms, Fishing Equipment
- 9 Tools
- 10 Jewelry
- 11 Silver, China, Crystal
- 12 Art Work
- 13 Furniture & Household Items
- 14 Other Items of Value

For every item reported on the Inventory, the corresponding documentation is placed in the Inventory Book.

Examples of Documentation:

- 1 Cash: make a copy of it before deposit
Checking & Savings: bank statements, transaction report
- 2 Investments: Investment statement or printout of date of appointment
- 3 Other Investments not held by Investment Co.: Copy of bonds, statements
- 4 Home: Tax value from Assessors web site, market comparison by realtor, appraisal
- 7 Vehicles, Boats, Trailers: registration paperwork, blue book, dealer
- 8 Firearms, Fishing Equipment: gun shops will appraise, internet; quality fishing equipment can be appraised.

Appendix E

Activity / Time Log

ACTIVITY / TIME LOG

Guardianship of _____

Month: _____

Date	Activity/Description	Time	Amount
Totals			

ACTIVITY / TIME LOG

Guardianship of _____

Month: Jan-14

Jane Doe

Date	Activity/Description	Time	Amount
1/4/2014	Read GAL report	0.7	
1/14/2014	Read Court Order	0.8	
1/15/2014	Travel to Court, Facility, Bank, and Home	1.5	
1/15/2014	Court Appearance for appointment	0.5	
1/15/2014	Clerk of Court with Oath and Letters	0.5	
1/15/2014	Certified Letters of Guardian expense		5.00
1/15/2014	Visit Facility; meeting Manager (Joy M.); Nurse (Dale)		
	Collect paperwork on Jane	1	
1/15/2014	Visit Jane; introduce	0.5	
1/15/2014	Bank to change account, add name, get statements	1	
	no safety deposit box; temp. checks		

**Superior Court of Washington
County of**

In the Guardianship of:

JANE DOE,
Incapacitated Person

No. 03-4-00150-10

**Guardianship Inventory
RCW 11.92.040(1)
(INV)**

The Full Limited Guardian of the Estate, being first duly sworn, states that the following is a true and correct inventory of the assets and liabilities of the Incapacitated Person(s) of the date of the Order Appointing the Guardian.

A. Assets

1. Real Estate: including the address and its tax assessed value:

Address	Tax Assess Value
2001 First Ave, Wenatchee, WA 98801 9 (market comparison)	250,000

and see attached.

2. Financial Accounts: including the name, address, and phone of the financial institution, type of account, **the last four digits of the account number(s)** and balance in each account (*for example, savings, checking, money markets, certificate of deposit, retirement accounts, and all investment accounts*):

	Name of Financial Institution	Account Type	Account # (last 4 digits only)	Balance	As of Date
	Cashmere Valley Bank	Checking	4432	1671.12	01/15/14
Address & Phone	1121 Maple St, Wenatchee WA 98801 509-667-1212				
	Cashmere Valley Bank	Saving	2323	211.3	01/15/14
Address & Phone	1121 Maple St, Wenatchee WA 98801 509-667-1212				

and see attached.

3. Stocks, Bonds, and other Securities: (*not held in an account listed above*).

Appendix F

Guardianship Inventory

	Name of Financial Institution	Account Type	Account # (last 4 digits only)	Balance	As of Date
	Edward Jones	Investments	3343	283,445.78	01/15/14
Address & Phone	1415 Eastmont Ste 5A, Wenatchee, WA 98801 509-664-9993				
Address & Phone					
Address & Phone					

[] and see attached.

4. Personal Property: (attach itemized list of all items valued at \$1,000 or more).

Household Furnishings	\$4,500.00
Automobile/Boats	\$2,500
Other (including items on attached list)	\$
Firearms (2 hand guns)	520.00
Appraised Jewelry	11,820.00
Costume Jewelry	500.00
Silver Set	5,200
Cash found in home	5,000.00
Welcome Home Care Facility	47.26

[x] and see attached. (Series E Bonds) 1,650.00 (Surrender Value Insurance 2,150.00)

Total Assets (including attachments) \$ 569,215.29

B. Income

Description	Per Month
Wages	\$ -0-
Social Security or SSI	\$1,500.00
Veteran's Benefits	\$-0-
Pension	\$585.00
Dividends and Interest	\$425.00
Other:	\$

[] and see attached.

Total Income (including attachments) \$2,510

C. Liabilities/Debts

1. Mortgages and Liens: name and address of each mortgage or lien holder and the amount owing, the property encumbered and the amount due monthly:

	Name of Mortgage or Lien Holder	Amount Owing	Property Encumbered	Amount Due Monthly
Address	NONE			
Address				

and see attached.

2. Installment Loans and Notes: name and address of each loan holder, the amount owing and the amount due monthly:

	Name of Loan Holder	Amount Owing	Amount Due Monthly
Address	NONE		
Address			

and see attached.

3. Credit Cards: name and address of each credit card company and the outstanding balance owing on each and the amount due monthly:

	Name of Credit Card Company	Outstanding Balance Owing	Amount Due Monthly
Address	NONE		
Address			

and see attached.

Total Liabilities/Debts (including attachments) \$-0-

D. Security for Estate's Assets

1. Guardian/Trustee's Bond:

- The court does not require a bond.
- The court requires a bond in the amount of: \$ _____
- The bond should: remain the same OR be changed to: \$ _____

Appendix G Balance Sheet & Profit/Loss

Jane Doe Guardianship
 Balance Sheet - Cash Basis
 As of January 15, 2015 and 2014

ASSETS	2015	2014
Current Assets		
Cash found in hamper	-	\$ 5,000.00
Cashmere Valley Bank		
Checking 4432	28,925.64	1,671.12
Saving 1212	22,015.36	211.13
Total Cashmere Valley Bank	50,941.00	1,882.25
Trust Fund at Facility	5.00	47.26
Series EE Bonds	-	1,650.00
Edward Jones Investments		
Cash	10,125.87	2,500.00
Equities	275,459.36	249,665.23
Mutual Funds	56,192.14	31,280.55
Total Edward Jones Investments	341,777.37	283,445.78
Total Current Assets	392,723.37	292,025.29
Other Assets		
Chevy Van 2009	-	2,500.00
Firearms (2 hand guns)	-	520.00
Furniture/Hld Goods	-	4,500.00
2001 First Ave Home	-	250,000.00
Insurance Policy: Surrender Valu	2,150.00	2,150.00
Jewelry		
Appraised	6,820.00	11,820.00
Costume/fashion estimated	-	500.00
Total Jewelry	6,820.00	12,320.00
Silver Set	5,200.00	5,200.00
Total Other Assets	14,170.00	277,190.00
TOTAL ASSETS	\$ 406,893.37	\$ 569,215.29
LIABILITIES & EQUITY		
Opening Equity	569,215.29	\$ 569,215.29
Net Loss	(162,321.92)	0
TOTAL LIABILITIES & EQUITY	\$ 406,893.37	\$ 569,215.29

Appendix G Balance Sheet & Profit/Loss

Jane Doe Guardianship
 Profit & Loss - Cash Basis

For the Period January 15, 2014 to January 14, 2015

INCOME		<u>2015</u>
Social Security		18,000.00
Pension		7,020.00
Refund		25.00
Series EE Bonds		1,650.00
Stock Sales		75,000.00
Inventory Sale		
Van	2,250.00	
Firearms	520.00	
Furniture/Hld Goods	5,260.00	
House Sale	255,000.00	
Appraised Jewelry	5,000.00	
Costume Jewelry	550.00	
Total Inventory Sale	<u>268,580.00</u>	268,580.00
Interest Income		9,250.52
Dividends		5,452.75
Capital Gains		<u>6,335.36</u>
TOTAL INCOME		391,313.63
EXPENSES		
Wonderful Living Facility		90,000.00
Professional Fees		
Attorney A	15,600.00	
Guardian an Litem	5,500.00	
Guardian	1,200.00	
Accounting/Tax Fee	600.00	
Total Professional Fees	<u>22,900.00</u>	22,900.00
Medical Expenses		
Medical Insurance	4,620.00	
Medical Supplies	1,022.64	
Pharmacy	183.96	
Dentist	275.00	
Doctor	325.00	
Healthy Clinic	625.00	
Ambulance	700.00	
Total Medical Expenses	<u>7,751.60</u>	7,751.60
Personal Care		
Clothing & Shoes	900.96	
Beauty Shop	300.00	

Appendix G Balance Sheet & Profit/Loss

Miscellaneous Items	607.12	
Total Personal Care	<u>607.12</u>	1,808.08
Utilities		1,500.00
Insurance		1,254.00
Yardwork		1,500.00
Cleaning & Maintenance		2,500.00
TOTAL EXPENSES		<u>129,213.68</u>
NET INCOME BEFORE ADJUSTMENTS		262,099.95
OTHER INCOME/(EXPENSES)		
Inventory Adjustments		
Van 2009 Adjustment	(2,500.00)	
Firearms Adjustment	(520.00)	
Furniture/Hld Goods Adj.	(4,500.00)	
Appraised Jewelry Adj.	(5,000.00)	
Costume Jewelry Adj.	(550.00)	
House Closing Costs	(20,400.00)	
House	<u>(250,000.00)</u>	
Total Inventory Adjustments		(283,470.00)
Market Adjustments		(30,645.45)
Sale of Stock		
Basis	(92,653.21)	
Gain on Sale	<u>(17,653.21)</u>	
Total Stock Adjustment		<u>(110,306.42)</u>
TOTAL OTHER INCOME/(EXPENSES)		<u>(424,421.87)</u>
TOTAL NET LOSS		<u><u>(162,321.92)</u></u>

Appendix H Annual Report Recap Worksheet

I. PROPERTY OF WARD

Brief description of what happened in the accounting period being reported on.
Describe the changes in income, expense, investments and sells of inventory.

II. CURRENT INVENTORY Per attached Balance Sheet dated (date of Guardianship appointment)

	<u>2014</u>	<u>2015</u>
<u>Stocks & Bonds</u>		
Edward Jones		
Equities (Blocked)	249,665.23	275,459.36
Mutual Funds (Blocked)	31,280.55	56,192.14
	<u>280,945.78</u>	<u>331,651.50</u>
 <u>Bank Accounts</u>		
Trust Fund at Facility	47.26	5.00
Cashmere Valley Bank		
Checking 4432	1,671.12	28,925.64
Savings 1212	211.13	22,015.36
Total	<u>1,882.25</u>	<u>50,941.00</u>
Total Bank Accounts	1,929.51	50,946.00
 Other Cash		
Cash in Hamper	5,000.00	-
Edward Jones Cash Account	2,500.00	10,125.87
Total	<u>7,500.00</u>	<u>10,125.87</u>
 Total Cash and Investments	 290,375.29	 392,723.37
 Other Assets		
Series EE Bonds	1,650.00	-
Chevy Van 2009	2,500.00	-
Firearms (2 hand guns)	520.00	-
Furniture/Hld Goods	4,500.00	-
2001 First Ave Home	250,000.00	-
Insurance Policy: Surrender Value	2,150.00	2,150.00

Appendix H Annual Report Recap Worksheet

Jewelry		
Appraised	11,820.00	6,820.00
Costume/fashion estimated	500.00	-
Total Jewelry	12,320.00	6,820.00
Silver Set	5,200.00	5,200.00
Total Other Assets	278,840.00	14,170.00
TOTAL ASSETS	569,215.29	406,893.37

III. INCOME AND DISBURSEMENTS (Per P&L January 15, 2015)

Attached is a detailed description of the income and disbursements made on behalf of the ward since the last accounting.

			January 15 to January 14
			2015
INCOME			
Social Security	1,500.00	per month	18,000.00
Pension	585.00	per month	7,020.00
Refund			25.00
Series EE Bonds			1,650.00
Stock Sales			75,000.00
Inventory Sale			
Van			2,250.00
Firearms			520.00
Furniture/Hld Goods			5,260.00
House Sale			255,000.00
Appraised Jewelry			5,000.00
Costume Jewelry			550.00
Total Inventory Sales			268,580.00
Interest Income			9,250.52
Dividends			5,452.75
Capital Gains			6,335.36
TOTAL INCOME			391,313.63

Appendix H Annual Report Recap Worksheet

	January 15 to January 14
EXPENSES	2015
Wonderful Living Facility	90,000.00
Professional Fees	
Attorney A	15,600.00
Guardian an Litem	5,500.00
Guardian	1,200.00
Accounting/Tax Fee	600.00
Total Professional Fees	22,900.00
Medical Expenses	
Medical Insurance	4,620.00
Medical Supplies	1,022.64
Pharmacy	183.96
Dentist	275.00
Doctor	325.00
Healthy Clinic	625.00
Ambulance	700.00
Total Medical Expenses	7,751.60
Personal Care	
Clothing & Shoes	900.96
Beauty Shop	300.00
Miscellaneous Items	607.12
Total Personal Care	1,808.08
Utilities	1,500.00
Insurance	1,254.00
Yardwork	1,500.00
Cleaning & Maintenance	2,500.00
TOTAL EXPENSES	129,213.68
NET INCOME BEFORE ADJUSTMENTS	262,099.95
ADJUSTMENTS	
Inventory Adjustments	
Van 2009 Adjustment	(2,500.00)
Firearms Adjustment	(520.00)
Furniture/Hld Goods Adj.	(4,500.00)
Appraised Jewelry Adj.	(5,000.00)

Appendix H Annual Report Recap Worksheet

Costume Jewelry Adj.	(550.00)
House Closing Costs	(20,400.00)
House	<u>(250,000.00)</u>
Total Inventory Adjustments	(283,470.00)
Market Adjustments	(30,645.45)
Sale of Stock	
Basis	(92,653.21)
Gain on Sale	<u>(17,653.21)</u>
Total Stock Adjustment	<u>(110,306.42)</u>
TOTAL ADJUSTMENTS	<u>(424,421.87)</u>
TOTAL NET LOSS	<u><u>(162,321.92)</u></u>

IV BOND, BLOCKED ACCOUNTS AND OTHER COURT-ORDERED PROTECTION

Blocked Accounts

Edward Jones

Equities (Blocked)	275,459.36
Mutual Funds (Blocked)	<u>56,192.14</u>
	<u>331,651.50</u>

BOND - none
 (if a Bond \$100,000)

V. SUMMARY

	<u>January 15 to January 14</u>
Ending Balance of Assets from Prior	<u>2015</u>
Report Guardianship Inventory	569,215.29
Plus Total Income	391,313.63
Less Total Expenses	(129,213.68)
Adjustments	
Basis of Investments	(92,653.21)
Gain on Investments	(17,653.21)
Market Value Adjustment	(30,645.45)
Liquated Assets	<u>(283,470.00)</u>
Total Adjustments	<u>(424,421.87)</u>
Equals Total Assets on Hand	<u><u>406,893.37</u></u>

Appendix H Annual Report Recap Worksheet

VI PROJECTED MONTHLY BUDGET

January 15 to January 14

2016

Anticipated monthly income:

Social Security	1,500.00
Pension	585.00
Interest Income	75.00
Dividends	350.00
Total monthly income	<u>2,510.00</u>

Anticipated monthly expenses:

Wonderful Living Facility	7,500.00
Professional Fees	
Attorney A	150.00
Guardian	100.00
Accounting/Tax Fee	50.00
Total Professional Fees	300.00
Medical Expenses	
Medical Insurance	385.00
Medical Supplies	515.00
Pharmacy	15.00
Doctor/Denist	50.00
Total Medical Expenses	965.00
Personal Care	
Clothing & Shoes	75.00
Beauty Shop	25.00
Miscellaneous Items	50.00
Total Personal Care	150.00
Total Anticipated monthly expenses	<u>8,915.00</u>

Full Year 106,980.00

Appendix I GUARDIAN'S REPORT, ACCOUNTING,
PROPOSED BUDGET

**Superior Court of Washington
County of**

In the Guardianship of:

JANE DOE, Incapacitated Person

No. 03-4-00150-10

**Guardian's Report, Accounting,
Proposed Budget**

12-Month Report (ANR12)
 24-Month Report (ANR24)
 36-Month Report (ANR36)

Instructions:

This report has 4 sections.

All Guardians must complete sections A and D.

If you are a Guardian of the Person, you must also complete section B.

If you are a Guardian of the Estate, you must also complete section C.

(Some courts may allow you to submit a copy of the Social Security representative payee form instead of completing section C, IF the incapacitated person's estate is no more than \$2000 and the only source of income is SSI, SSA [Social Security Retirement], and/or SSD [Social Security Disability].)

If you are both a Guardian of the Person and a Guardian of the Estate, you must complete sections A, B, C & D of this document.

If you need more room to complete any section, attach additional pages.

Scope of Guardianship

Full OR Limited – Guardianship of the Person
 Full OR Limited – Guardianship of the Estate

Appendix I GUARDIAN'S REPORT, ACCOUNTING, PROPOSED BUDGET

General Information

Section A – Completed by all Guardians

1. Identity of Guardian, Incapacitated Person, and Standby Guardian

	Incapacitated Person	Guardian	Standby Guardian
Full Name	JANE DOE	SUSANNE ALTMAN	MARY SMITH
Mailing Address	35 WESTERN	640 N MILLER	855 GROVER
City & State	WENATCHEE, WA	WENATCHEE, WA	EAST WENATCHEE, WA
Zip Code	98801	98801	98802
*Telephone	509-667-1212	509-670-3234	509-884-0785
*Fax Number	509-66-1313	509-670-1806	NONE
Date of Birth	<u>01/08/1921</u>	<u>11/25/1963</u>	<u>11/26/1953</u>

2. Date of Appointment and Reporting Period

The Guardian was appointed on (date) January 15, 2014. The last report of the guardian was approved by the court on (date) _____. This report covers the period from January 15, 2014 through January 14, 2015. The closing date for all reports is January 14, 2015, and the Guardian is required to file reports within 90 days of that date. The Guardian is to file a report every 12, 24, 36 months.

3. Interested Parties

(List each person who has filed a Request for Special Notice of Proceedings and those whom the Court has designated to receive copies of reports.)

Name	Mailing Address	Relationship to Incapacitated Person
Kay Doe	45478 Orondo St, KA 95456	Sister

4. Interested Governmental Agencies (Check each box that is applicable.)

The incapacitated person is a veteran of the United States Military who is receiving or has received veteran's benefits and the guardian of the estate manages those veteran's benefits. Notice must be provided at least 15 days before the hearing to: The Department of Veteran's Affairs: WAREA Fiduciary Hub, Department of Veteran Affairs, 550 Foothill Drive, P.O. Box

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58086, Salt Lake City, UT 84158. (Check www.va.gov to verify the address is current.) (RCW 73.36.020).

- The incapacitated person is a Medicaid client of the Department of Social and Health Services (DSHS) who (1) pays guardian's fees; and (2) is required to contribute to the cost of his or her care in a nursing home or other similar facility. Notice must be provided at least 10 days before the hearing to DSHS. (WAC 388-79-050).

- Other:

5. Benefits Received

The Guardian receives the following monthly benefits on behalf of the Incapacitated Person, in the following amounts:

- | | |
|---|------------------------------------|
| <input checked="" type="checkbox"/> SSDI/SSA: \$1,500.00 | <input type="checkbox"/> Medicaid; |
| <input type="checkbox"/> SSI: \$_____; | <input type="checkbox"/> Medicare; |
| <input type="checkbox"/> GAU: \$_____; | <input type="checkbox"/> COPEs; |
| <input type="checkbox"/> VA Pension: \$_____; | <input type="checkbox"/> TANF; |
| <input type="checkbox"/> L&I Benefits: \$_____; | <input type="checkbox"/> HUD; |
| <input checked="" type="checkbox"/> Other – Specify: Pension \$585.00 | Food Stamps \$ _____; |

- Trust (reporting) the Trustee's name, address, and court case number are:
__NA_____

- Trust (non-reporting) the Trustee's name, address:
__NA_____

6. Inventory

An inventory of all property of the Incapacitated Person's estate at the commencement of the Guardianship is **or** is not on file herein.

7. Bond and Blocked Accounts

There is **or** is not currently a bond in place in the amount of \$_____ (Bond No.: _____).

The total balance of assets in blocked accounts is \$ 331,651.50.

The total balance of assets in unblocked accounts is \$ 61,071.47.

The bond should remain **or** should be changed to \$ _____.

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Assets in excess of the bond amount should be restricted (i.e. blocked) and should be subject to a Receipt of Funds into Blocked Financial Account, form WPF GDN 04.0600, on file with the court.

8. Guardian Fees

The Guardian is requesting fees and costs in the amount of \$ 1,200.00 for the period of January 15, 2014 through January 14, 2015. The Guardian [x] has **or** [] has not received payments in the amount of \$ 1,200.00 during this accounting period for their services. The Guardian has attached to this report (or has filed with this report) a separate itemized fee declaration that describes in detail: the services rendered, the time period that services were provided, the time required to provide the services, the requested rate of compensation, and the out of pocket costs incurred. The Guardian is requesting that the amount of \$ 1,200.00 be disbursed from the guardianship assets. During this accounting period the Guardian has performed the following duties:

Sold assets of the Person in a guardianship as approved by the Court. This included a sale of the home, car, guns, and furniture and fixtures. Sold Series Bonds and all the costume jewelry and some of the appraised jewelry. Paid bills, reviewed investments, reconciled bank accounts and other items necessary to maintain the financial estate.

9. Attorney Fees

The Guardian has retained the services of the Law Offices of Honest Abe Attorney at Law, and is requesting that fees and costs in the amount of \$ 5,350.00 for the time period of January 15, 2014 through January 14, 2015 be paid from guardianship assets. Attached in this report (or filed herewith) is a separate itemized fee declaration that describes the legal services provided.

10. Court Approval

The guardian petitions the Court for approval of this report.

11. Guardian's Monthly Allowance

Pursuant to RCW 11.92.180, the guardian is requesting a monthly allowance for ongoing:

(a) guardian fees and costs and (b) attorney fees and costs for services already performed. The amount of guardian fees and costs and attorney fees and costs for services performed for the previous accounting period totaled \$6,550. This is a monthly average of \$ 546.25. The actual monthly allowance that the Guardian received during the previous accounting period was \$ 100.00. The Guardian now requests a monthly allowance of \$ 250.00, costs billed by the Guardian, or its attorney, for services already performed. However, the total fees and costs billed (notwithstanding the allowance payments) should: (a) ultimately be subject to the review and approval of the court and (b) create no presumptions by the

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court or the Guardian regarding the reasonableness, or necessity, of those fees and costs. *Said monthly allowance should be made effective as of (date)* January 15, 2015.

12. Lay Guardian Training

- Does not apply. The Guardian is a certified professional guardian or financial institution.
- (Name of guardian) Susanne Altman successfully completed the required lay guardian training. The certificate of completion is is not on file with the court or attached.
- The court waived (name of guardian) _____'s requirement to complete lay guardian training.
- The guardian or limited guardian was required to complete additional or updated training. (Name of guardian) _____ successfully completed this additional or updated training. The certificate of completion is is not on file with the court or attached.

Guardian of the Estate

Section C – to be completed by the Guardian of the Estate.

14. Proposed Budget

The Guardian of the Estate seeks authority to make expenditures for the Incapacitated Person according to the following proposed budget:

a. Monthly Expenditures for the Incapacitated Person

	Current	Proposed	
	Comments		
Room and Board – up to	\$7,500	\$7,500	May increase if care necessary increases
Personal and Incidental Allowance Up to	\$150.00	\$150.00	
Medical/Dental Insurance	\$ 965.00	\$965.00	Varies monthly
Other: Attorney_____	\$150.00	\$150.00	
Other: Accounting/Tax Preparation_____	\$50.00	\$50.00	
Other: _____			

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	\$ _____	\$ _____	
Guardian's Allowance	\$ 100.00	\$ 100.00	
Total Proposed Monthly Expenditures	\$8,915.00	\$8,915.00	8,915 X 12 = \$106,980 per year

b. Medical and Dental Expenses

The Guardian should be permitted to incur and pay reasonable and necessary medical and dental expenses that the Guardian determines to be in the best interest of the Incapacitated Person.

c. Income Tax Payments

The Guardian may be required to file federal income tax returns and pay income tax due on Guardianship income and should be permitted to pay any tax owed and fees incurred for accounting services required in connection with the preparation of income tax returns.

d. Supplemental Annual Allowance

The Guardian should be permitted to provide a supplemental allowance one time per calendar year of up to \$ 400 to the Incapacitated Person(e.g. at holiday time) provided adequate funds are available.

e. Clothing Allowance

The Guardian should be permitted to provide a clothing allowance of up to \$ 500 per calendar year (\$500.00 per year if not filled in), provided adequate funds are available;

f. Miscellaneous Expenses

The Guardian should be permitted to make disbursements in an amount not to exceed \$ 1,000 (\$500.00 if not filled in) on any one expenditure, from guardianship assets for miscellaneous and necessary items that appear to be reasonable and in the best interest of the Incapacitated Person, without prior approval, to a maximum of \$ 2,500 (\$1,500.00 if not filled in) per year without further order of the Court;

g. Other

The Guardian should be permitted to disburse \$ _____ for

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15. Balance Sheet

(This section can be an attachment if more convenient. The purpose of this section is to provide a listing of the assets and liabilities at the start and the end of the accounting period.)

Market Value at Start of Accounting **Market Value at End of Accounting**

Date: JANUARY 15, 2014 Date: JANUARY 14, 2015

Assets

a. Real Property

1. 2001 First Ave Home	\$250,000.00	\$-0-
2.	\$	\$
3.	\$	\$

b. Receivables (*Mortgages, Liens, Notes payable to the Incapacitated Person, the Estate, or Trust.*)

1. _____	\$	\$
2. _____	\$	\$
3. _____	\$	\$

c. Unblocked Liquid Assets (*Investment Accounts, Stocks, Bonds, Securities, IRA, Cash.*)

1. Financial Institution Cashmere Valley Bank

Address

Address

City, WA Zip

a. Interest Checking Account

Account No.: last 4 digits _____ \$ _____ \$ _____

(Balance as of _____)

b. Savings Account

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Account No.: last 4 digits _____ \$ _____ \$ _____
(Balance as of _____)

2. Financial Institution

Address

Address

City, WA Zip

a. Certificate of Deposit

Account No.: last 4 digits _____

Interest Rate: _____%

Maturity Date: _____ \$ _____
\$ _____

(Balance as of _____)

Total Unblocked \$ _____
\$ _____

d. **Blocked Liquid Assets** (*Investment Accounts, Stocks, Bonds, Securities, IRA, Cash in accounts where access to that account is already restricted by a restrictive agreement on file with the Court, and access to that account requires receipt by the institution of a court order authorizing access.*)

1. Financial Institution

Address

Address

City, WA Zip

a. Certificate of Deposit

Account No.: last 4 digits _____

Interest Rate: _____%

Maturity Date: _____ \$ _____
\$ _____

(Balance as of _____)

b. Certificate of Deposit

Account No.: last 4 digits _____

Interest Rate: _____%

Maturity Date: _____ \$ _____
\$ _____

(Balance as of _____)

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2. Financial Institution

Address

Address

City, WA Zip

a. Certificate of Deposit

Account No.: last 4 digits _____

Interest Rate: _____%

Maturity Date: _____ \$ _____
\$ _____

(Balance as of _____)

Total Blocked \$ _____
\$ _____

e. Personal and Other Property (*Household Goods, Vehicles, Burial Plots, Funeral Plans, Life Insurance.*)

1. _____	\$ _____
\$ _____	
2. _____	\$ _____
\$ _____	

Total Assets	\$ _____
\$ _____	

Liabilities

Mortgages and Liens

_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Loan # _____	\$ _____	\$ _____
Total Liabilities	\$ _____	\$ _____

Total Estate \$ _____ \$ _____
 at Market Value at Market Value
 Accounting Start of Accounting End of

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(See 15. above) (See 15. above)

above)

Note: You should file with this report (*using the Sealed Confidential Guardianship Document Cover Sheet, WPF GDN 03.0200*) the statements (*such as monthly financial institution statements*) that verify the balance of the accounts that are listed above. For the assets that are listed above as "blocked liquid assets" you should include copies of the blocking agreement, restrictive agreement or receipts that you received from the institutions holding those assets, which establish that your access to them is restricted.

16. Estate Information

For Accounting Period Starting (date) _____ and ending (date) _____.

(The purpose of this section is to compare the value of the estate at the beginning of the accounting period with the receipts, disbursements and adjustments (if any) made during the accounting period.) The ending value of the estate should equal:

- a. the Total Market Value of the estate at the beginning of the account period, (plus)
- b. the Total Receipts during the accounting period, (minus)
- c. the Total Disbursement during the accounting period, (plus or minus),
- d. any Adjustments to the Market Value of the Estate.
(a. +b. -c. +/- d. = e.)

a. Total Assets at Market Value as of the beginning of review period
\$ _____

b. Total Receipts
\$ _____

Write total amount for entire accounting period. Do not use monthly amount.

Income:	
Social Security (SSA)	\$
SSI	\$
VA/Railroad/CSA Pension	\$
Retirement Pension	\$
Wages	\$
Interest and Dividends	\$
Other	\$

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c. Total Disbursements (Payments)

\$ _____

Disbursements:	
Room and Board (Rent, Nursing Home, Family Home)	\$ _____
Personal Funds	\$ _____
Entertainment & Travel	\$ _____
Transportation (mileage, bus pass, taxi scrip, etc.)	\$ _____
Medical and Dental	\$ _____
Guardian Fees (if allowed)	\$ _____
Attorney Fees	\$ _____
Other:	\$ _____

d. Adjustments

+/-

\$ _____

(Net gain/loss in value of assets over accounting period.)

e. Ending Market Value as of closing date of accounting period

\$ _____

(Amount in line 16a.		\$ _____	
plus amount in line 16b.		+\$ _____	
	Equals	\$ _____	
minus amount in line 16c.		- \$ _____	
	Equals	\$ _____	
plus or minus amount in line 16d. +/-		\$ _____	
	Equals =	\$ _____	Should equal 16e.

If the last line does not equal line 16e., your account does not balance. The account must balance to be approved by the court.)

17. Explanations

Explain any large or unusual expenditures, adjustments, or purchases:

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Verification

Section D – (to be completed by All Guardians.)

Dated: _____.

I certify (or declare) under penalty of perjury under the laws of the state of Washington that to the statements in this report are true and correct, that I (we) hereby petition the court for approval of same, and request that the court direct the clerk of the court to reissue letters of guardianship consistent with the designation made herein.

Signed at (city) _____, (state) _____, on (date)
_____.

Signature of Guardian
[]CPG#

Print Name of Guardian

[]WSBA

Appendix J DESIGNATION OF STANDBY GUARDIAN

**Superior Court of Washington
County of**

In the Guardianship of:

JANE DOE, Incapacitated Person

No. 03-4-00150-10

**Designation of Standby
Guardian
RCW 11.88.125
(DSGSBG)**

Designation of Standby Guardian

The guardian for the person and/or estate named above designates the following to serve as:

<input type="checkbox"/> Standby guardian of the person	<input type="checkbox"/> Full	<input type="checkbox"/> Limited
X <input type="checkbox"/> Standby guardian of the estate	X <input type="checkbox"/> Full	<input type="checkbox"/> Limited

Name: MARY SMITH

Address: 855 GROVER
EAST WENATCHEE, WA 98802

Phone* 509-884-0785

Email address: msmith345@gmail.com

This individual is over the age of 18, of sound mind, and has never been convicted of a felony or a misdemeanor involving moral turpitude, or been removed as a fiduciary in any proceeding for cause.

I certify (or declare) under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.

